

APR 09 2007

I hereby certify that this correspondence is being facsimile transmitted to USPTO at 571-273-8300 on the date shown below:

Dated April 8, 2007

Name of Depositor: Daryl K. Neff

Signature **IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of: Hiroiyuki Akatsu et al.	Date: April 8, 2007
Serial Number: 10/708,340	Examiner: Dao H. Nguyen
Filed: February 25, 2004	Group Art Unit: 2818
	Confirmation Number : 2339
Title: STRUCTURE AND METHOD OF SELF-ALIGNED BIPOLAR TRANSISTOR HAVING TAPERED COLLECTOR	H. Daniel Schnurmann IBM Corporation D/18G, B/321, Zip 482 2070 Route 52 Hopewell Junction, NY 12533

AMENDMENT

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated December 7, 2006, applicants submit the following amendments and remarks.

FIS920030411US1